

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kejelasan sasaran anggaran, pengendalian internal, dan kualitas sumber daya manusia terhadap akuntabilitas kinerja Organisasi Pemerintah Daerah Kota Surabaya. Rumusan masalah pada penelitian ini yaitu apakah ada pengaruh antara kejelasan sasaran anggaran, pengendalian internal, dan kualitas sumber daya manusia terhadap akuntabilitas kinerja Organisasi Pemerintah Daerah Kota Surabaya. Teknik pengambilan sampel pada penelitian ini adalah purposive sampling, yaitu pengambilan sampel-sampel dengan kriteria yang sudah ditentukan oleh peneliti.

Jenis penelitian ini adalah penelitian kuantitatif. Pengumpulan data menggunakan kuesioner dengan responden sejumlah 64 orang yang terdiri dari kepala bagian atau kepala seksi dan staff bagian keuangan yang ada di 15 Organisasi Pemerintah Daerah Kota Surabaya. Metode analisis data yang digunakan adalah analisis linier berganda dengan menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa kejelasan sasaran anggaran berpengaruh positif terhadap akuntabilitas kinerja, pengendalian internal berpengaruh positif terhadap akuntabilitas kinerja, dan kualitas sumber daya manusia berpengaruh positif terhadap akuntabilitas kinerja.

Kata Kunci: kejelasan sasaran anggaran, pengendalian internal, kualitas sumber daya manusia

ABSTRACT

This research aimed to examine the effect of budget target accuracy, internal controlling and human resource quality on accountability of Surabaya Local Government Organization performance. While, the independent variabls were budget target accuracy, internal controlling and human resource quality. Meanwhile, the performance accountability was dependent variable. Moreover the research problem whether there were effect of budget target accuracy, internal controlling and human resource quality on accountability of Surabaya Local Government Organization performance. Data collection technique used purposive sampling, taking samples with criteria that have been determined by researches.

The research was quantitative. Furthermore, the instrument in data collection technique used questionnaires. The questionnaires were distributed to respondents. Additionally, there were 64 samples from 75 respondents which consists of head of division and finance staff which worked in 15 Surabaya Local Government Organizations. Additionally, the data analysis technique used multiple linear regression with SPSS 23.

The research result concluded budget target accuracy had positive effect on accountability of Surabaya Local Government Organization performance. Likewise, internal controlling had positive effect on accountability of Surabaya Local Government Organization performance. Similarly, human resource quality had positive effect on accountability of Surabaya Local Government Organization performance.

Keywords: budget target accuracy, internal controlling, human resource quality



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